## ABSTRACT

Disclosed is a controlled release modifying complex for solid oral controlled release pharmaceutical compositions suitable for once-a-day administration. The composition comprises an active pharmaceutical ingredient, a release modifying complex and other required pharmaceutically release modifying acceptable excipients. The comprises a primary release modifying agent, a secondary release modifying agent and an auxiliary release modifying agent or varying combinations thereof, wherein said primary, secondary and auxiliary release modifying agents are present in amounts that synergistically effect and extend the release of active pharmaceutical ingredient.

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